

ABSTRACT OF THE DISCLOSURE

When forming the interconnect trench by "via first" method of the dual damascene process, after providing a via hole in the interlayer dielectric film 11, the anti-reflection coating 5 and the resist layer 6 are formed such that whichever has a faster etching rate in the formation process of the interconnect trench, out of the anti-reflection coating 5 and the resist layer 6, is disposed at the same level as a bottom portion of the interconnect trench to be formed through the formation process thereof.